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**Internal Revenue Service**
**District Director**

**Department of the Treasury**

**Date:** May 20, 1985

**Form:** 990

**Tax Year Ended:** 12-31-83

**Date of Appointment:** July 10, 1985

**Time:** 9 am

**Place of Appointment:** Your Office

**My Telephone Number:**
415/556-4997

Point Foundation
27 Gate 5 Rd.
Saisalito, CA 94965

Dear Mrs. Sharp:

I am writing to confirm our appointment, as shown above, for the examination of the form indicated.

To help make the examination as brief as possible, please have the following records available for the year to be covered by this examination:

- ✓ Governing instruments (articles of incorporation, bylaws, etc.) & Exemption Letter
- Lgr. Minutes of meetings for 1983, 1984
- ✓ All books and records of your assets, liabilities, receipts and disbursements
- Checkbook Check register, cancelled checks, and bank statements
- ✓ Auditor's report (with tax return)
- ✓ Copies of prior and subsequent year returns
- ✓ Copies of any other Federal tax returns filed W-2, W-4, 941; 1099's; 990-T
- ✓ Pamphlets, brochures, and other literature printed
- ✓ Correspondence files (none)
- ✓ Other: Please have available the expenses related to the revenue producing activity of selling mailing lists.

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- Correspondence files
- Other: Please have÷ available the expenses related to the revenue producing activity of selling mailing lists.

We realize some organizations may be concerned about an examination of their returns. We hope we can relieve any concerns you may have by briefly explaining why we examine exempt organization returns and what your appeal rights are if you do not agree with the results.

(over)

We examine returns to verify the correctness of income or gross receipts, deductions, and credits and to determine that the organization is operating in the manner stated and for the purpose set forth in its application for recognition of exemption. An examination of a return does not suggest a suspicion of any wrongdoing. In many cases, the return is closed without change.

At the completion of the examination, an explanation will be made of any proposed recommendation and how it affects your exempt status or tax liability, such as excise taxes or unrelated business income tax. You should understand fully any recommended change, so please do not hesitate to ask questions about anything not clear to you.

If changes are recommended involving your tax liability and you agree with them, you will be asked to sign an agreement form. By signing, you will indicate your agreement to the amount shown on the form as a refund due you or additional tax you owe, and this will simplify closing your case.

You do not have to agree with the recommendations made. You may ask for a conference at a higher level, as explained in the copy of appeal procedures which you will receive.

It will not be necessary for someone to be present throughout the examination, unless that is your wish. I would, however, appreciate your having an officer or your representative available at the beginning of the examination to give me a brief orientation of the operations of the organization and again at the end for a discussion of the results of the examination.

If the examination is conducted with your representative, a power of attorney or tax information authorization must be filed before your representative can receive or inspect confidential information. Form 2848, Power of Attorney and Declaration of Representative, or Form 2848-D, Tax Information Authorization and Declaration of Representative, as appropriate (or any other properly written power of attorney or authorization), may be used for this purpose. Copies of these forms may be obtained from any Internal Revenue Service office.

If you have any questions or need to reschedule our appointment, please contact me at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

Diana Hansen

Internal Revenue Agent

Please have extra copies of the Articles, By-Laws & Exemption Letter for our files.